

SIKKIM

GOVERNMENT

GAZETTE



**EXTRAORDINARY
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No. 269

**GOVERNMENT OF SIKKIM
INCOME & COMMERCIAL TAX DIVISION
FINANCE DEPARTMENT
GANGTOK.**

No.107/IT & CT DIV/07

Date :20.06.2007

NOTIFICATION

In exercises of the powers conferred by proviso to section 12 of the Sikkim Value Added Tax Act, 2005,(5 of 2005), the State Government hereby notifies that the rate of tax on the sale of goods by the Canteen Stores Departments of the Army or Defence Establishments or Canteen run by the unit of such Army or Defence Establishments specified in Schedule II to V of the Sikkim Value Added Tax Act, 2005 shall be 1% on the gross turnover, except for vehicles of all description including two wheelers propelled/operated by automatic machine.

**T.T. Dorji, IAS
Additional Chief Secretary-Cum-Principal Secretary
Finance, Revenue & Expenditure Department
Government of Sikkim
Gangtok.**